



**Re: Confidential -- Requested Financial Information from Cornell -Dubilier Electronics, Inc.** 

**Sarah Flanagan** to: Sanoff, Robert

08/10/2009 10:45 AM

Cc: "Ettinger, Jonathan"

From: Sarah Flanagan/R2/USEPA/US  
To: "Sanoff, Robert" <RSS@foleyhoag.com>,  
Cc: "Ettinger, Jonathan" <JME@foleyhoag.com>

Thank you.

"Sanoff, Robert" <RSS@foleyhoag.com>



**"Sanoff, Robert"**  
**<RSS@foleyhoag.com>**

08/07/2009 03:44 PM

To Sarah Flanagan/R2/USEPA/US@EPA

cc "Ettinger, Jonathan" <JME@foleyhoag.com>

Subject Confidential -- Requested Financial Information from  
Cornell-Dubilier Electronics, Inc.

### **Confidential - For Settlement Purposes - Subject to FRE 408**

Sarah:

In response to EPA's June 4, 2009 letter requesting additional financial information from Cornell-Dubilier Electronics, Inc. ("CDE"), CDE submits the attached documents: (1) CDE's 2008 tax returns, (2) Kaplan-Electronics, Inc. 2008 tax returns, and (3) CDE's 2008 audited financials (collectively the "Requested Documents"). CDE has not submitted the **Ex 4 - CBI**

As EPA advised in its July 9, 2009 letter, these documents are each being submitted subject to the claim of confidential business information and have each been stamped "confidential business information".

### **Assertion of Claim of Confidential Business Information**

CDE requests that EPA consider attached Requested Documents as confidential. CDE identifies the following information in support of its claim of confidentiality:

- a. The Requested Documents in their entirety constitute confidential business information.
- b. The Requested Documents are entitled to confidential treatment on a permanent basis.
- c. CDE has taken measures to guard against the disclosure of the Requested Documents to others. Access to the Requested Documents is limited within CDE, and it is not disclosed to the public.

Additionally, the tax returns of CDE and Kaplan Electronics are entitled to confidentiality under Internal Revenue Service regulations and federal statute.

d. The tax returns of CDE and Kaplan Electronics have been provided to other parties, such as accountants, attorneys of CDE and the Internal Revenue Service, but only as necessary. CDE's audited financial have been provided other parties, such as accountants, lenders, and attorneys of CDE, but only as necessary.

e. CDE believes that no other federal agency has made a pertinent determination on the confidentiality of CDE's audited financials; however, as noted above, CDE notes that IRS regulations require that the tax returns of CDE and Kaplan Electronics, Inc. are to be treated confidentially.

f. Disclosure of the contents of the Requested Documents would be harmful to CDE and/or Kaplan Electronics as it would give significant advantage to their competitors to know their financial condition.

Best regards,

Robby

**FOLEY  
HOAG** LLP

**Robert Sanoff**

Seaport World Trade Center West  
155 Seaport Boulevard  
Boston, Massachusetts 02210-2600

617 832 1152 phone  
617 832 7000 fax  
617 930 2848 mobile

[www.foleyhoag.com](http://www.foleyhoag.com)

United States Treasury Regulations require us to disclose the following: Any tax advice included in this document and its attachments was not intended or written to be used, and it cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code.

This email message and any attachments are confidential and may be privileged. If you are not the intended recipient, please notify Foley Hoag LLP immediately -- by replying

to this message or by sending an email to [postmaster@foleyhoag.com](mailto:postmaster@foleyhoag.com) -- and destroy all copies of this message and any attachments without reading or disclosing their contents. Thank you.

For more information about Foley Hoag LLP, please visit us at [www.foleyhoag.com](http://www.foleyhoag.com).

[attachment "Cornell-2009-EPA-000001.pdf" deleted by Sarah Flanagan/R2/USEPA/US] [attachment "Cornell-2009-EPA-000015.pdf" deleted by Sarah Flanagan/R2/USEPA/US] [attachment "Cornell-2009-EPA-000180.pdf" deleted by Sarah Flanagan/R2/USEPA/US]